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THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

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CERTAIN ATF FORMS ARE AFFECTED BY WITHDRAWAL OF CUSTOMS OFFICERS FROM CUSTOMS BONDED INSTALLATIONS

Proprietors of Distilled Spirits Plants, Bonded Wine Cellars and Others Concerned.

Purpose. This circular is issued to advise proprietors of distilled spirits plants and bonded wine cellars that there are new procedures to be followed in completing ATF Forms used in the entry and removal of distilled spirits and wines in bond from Customs Bonded Warehouses and Manufacturing Bonded Warehouses. The ATF Procedure will be published in the next issue of the Alcohol, Tobacco and Firearms Bulletin.

Background. Effective December 1, 1982, the United States Customs Service removed Customs Officers from Customs Bonded Warehouses and Customs Manufacturing Bonded Warehouses in accordance with Treasury Decision 82-204. ATF operations concerned with the exportation and importation of distilled spirits and wine involving Customs Bonded Warehouses have been affected by the removal of the Customs Officers. This circular specifies the procedures to be followed when completing forms previously completed by Customs Officers.

Forms Procedures. (a). Transfer of taxpaid spirits to a Customs Bonded Warehouse. Distilled spirits can be entered into a Customs Bonded Warehouse under the provisions of 27 CFR 252.26(b) with drawback privileges. The exporter depositing such bottled spirits will prepare ATF Form 5110.30, Drawback on Distilled Spirits Exported, in quadruplicate, as required by 27 CFR 252.190. The exporter will modify Item 6 of Form 5110.30 by lining out the words "Customs Officer in Charge" and entering the word "Proprietor". The exporter will give the original and one copy of the form to the proprietor of the Customs Bonded Warehouse. When the distilled spirits are received by the proprietor of the Customs Bonded Warehouse he will complete Part IV of Form 5110.30. He will modify Item 21 by lining out the words "Customs Officer" and entering the word "Proprietor". The proprietor of the

Customs Bonded Warehouse will then forward the original of the Form 5110.30 to the Regional Regulatory Administrator and file one copy in a Customs file at the Customs Bonded Warehouse.

(b). Transfer of untaxpaid distilled spirits or wine from an exporter to a Customs Bonded Warehouse or a Manufacturing Bonded Warehouse. Distilled spirits and wine may be withdrawn, without payment of tax, from a distilled spirits plant or bonded wine cellar for transfer to a Customs Bonded Warehouse or a Manufacturing Bonded Warehouse (27 CFR 252.25, and 252.26(a)). Form 5100.11, Withdrawal of Spirits, Denatured Spirits, or Wines for Exportation, will be prepared, in quadruplicate as required by the instructions on the form, by the exporter or the Manufacturing Bonded Warehouse proprietor as appropriate under the provisions of 27 CFR 252.28, 252.92 or 252.122. The proprietor will modify Item 7 of the form by lining out the words "Customs Officer in Charge" and entering the word "Proprietor".

When the goods are received at the Customs Bonded Warehouse or Manufacturing Bonded Warehouse, the proprietor will complete Part V of the form. The proprietor shall modify the heading of Part V and Item 34 by lining out "Customs Officer's" and "Customs Officer" respectively and substituting the words "Proprietor's" and "Proprietor" respectively. The proprietor shall then sign in Item 34. In addition, the proprietor of a Manufacturing Bonded Warehouse may be required to complete a Form 5180.1, Customs Gauge Report, under the provisions of 27 CFR 252.285. The proprietor will modify Item 7 of the form by lining out the words "Customs Officer" and entering the word "Proprietor".

(c). Transfer of imported distilled spirits from Customs Bonded Warehouses to the bonded premises of a distilled spirits plant. Imported distilled spirits can be withdrawn, in bulk, from Customs custody without payment of tax under the provisions of 27 CFR 251.171. Form 5100.16, Application for Transfer of Spirits and/or Denatured Spirits in Bond, will be completed by the distilled spirits plant proprietor. One copy of the Form 5100.16 will be forwarded to the Customs Bonded Warehouse proprietor for his records. The proprietor of the Customs Bonded Warehouse will prepare Form 5110.27, Transfer of Spirits, Denatured Spirits or Wines in Bond, and, as necessary, ATF Form

5110.45, Package Gauge Report. Both forms will be completed using the instructions on the forms. Serial numbers in Item 1 of Form 5110.27 may be required by Customs. Item 12A, Form 5110.27, and Item 7, Form 5110.45, will be completed by the proprietor of the Customs Bonded Warehouse. Item 3, Form 5110.27, will be completed by the proprietor of the Customs Bonded Warehouse using information from his file copies of ATF Form 5100.16.

Proprietors of distilled spirits plants and bonded wine cellars should provide copies of this circular to Customs Warehouses they deal with in these matters.

Inquiries. Inquiries concerning this circular should refer to it by number and be addressed to the Assistant Director, (Regulatory Enforcement) Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, NW, Washington, DC 20226.


Director